

PROPERTY TAXES AUTHORIZED TO BE LEVIED BY THE STATE

Prepared by the Office of Legislative Research and General Counsel
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Taxing Entity and Purpose of Levy	Maximum Rate or Amount	Utah Code Citation
State -- General State Purposes	.00048/\$ Taxable Value	59-2-901
City -- General Purposes	.007/\$ Taxable Value	10-6-133
City -- Library	.001/\$ Taxable Value	9-7-401
City of Third, Fourth, or Fifth Class or a Town -- Hospitals	.001/\$ Taxable Value	10-8-90 10-8-91
County -- General Fund	.0032/\$ Taxable Value of with total taxable value more than \$100,000,000 .0036/\$ Taxable Value of total taxable value less than \$100,000,000	59-2-908
County -- Library	.001/\$ Taxable Value	9-7-501 9-7-510
County -- Planetarium	.00004/\$ Taxable Value	17-37-1
County -- Statewide Assessing and Collecting Levy	.0003/\$ Taxable Value (In some counties proceeds from this levy is forwarded to the state for redistribution to other counties). .0002 of the .0003 is a mandatory levy.	59-2-906.1
County -- Tax Stability and Trust Fund	.0001/\$ Taxable Value	17-36-51
County -- Zoos	.0002/\$ Taxable Value	17-38-1
County of Third, Fourth, Fifth, or Sixth Class Where State Prison is Located - Indigent Inmate Defense Fund	.0001/\$ Taxable Value	77-32-501

Taxing Entity and Purpose of Levy	Maximum Rate or Amount	Utah Code Citation
Local Districts -- County or Municipal Service District for Water, Sewerage, Drainage, Flood Control, Garbage, Health Care, Transportation, Recreation, Fire Protection, Jail Facilities, Street Lighting, Emergency Dispatch, Animal Control, and Federal Mineral Lease Funding	May "levy a tax on all taxable property within the service district."	17A-2-1322
Local Districts -- Basic Local District	.0008/\$ Taxable Value	17B-1-1002
Local Districts -- Cemetery Maintenance District	.0004/\$ Taxable Value	17B-1-1002
Local Districts -- Drainage District	.0004/\$ Taxable Value	17B-1-1002
Local Districts -- Fire Protection District	.0008/\$ Taxable Value	17B-1-1002
Local Districts -- Improvement District	.0008/\$ Taxable Value	17B-1-1002
Local Districts -- Metropolitan Water District	.0005/\$ Taxable Value	17B-1-1002
Local Districts -- Mosquito Abatement District	.0004/\$ Taxable Value	17B-1-1002
Local Districts -- Public Transit District	.0004/\$ Taxable Value	17B-1-1002
Local Districts -- - Service Area Located in a County of the First Class Providing Fire Protection, Paramedic, and Emergency Services - Each Other Service Area	.0023/\$ Taxable Value .0014/\$ Taxable Value	17B-1-1002
Local Districts -- Water Conservancy District	.0001/\$ Taxable Value prior to construction. .0002/\$ Taxable Value thereafter.	17B-1-1002 17B-2a-1006
Local District -- Water Conservancy District -- Colorado River Water -- Lower Basin	.001/\$ Taxable Value	17B-2a-1006
Local District -- Water Conservancy District -- Colorado River Water -- Upper Basin	.0004/\$ Taxable Value	17B-2a-1006

Taxing Entity and Purpose of Levy	Maximum Rate or Amount	Utah Code Citation
Local Entity -- Guaranty Fund	.0002/\$ Taxable Vale	11-42-701
Local Entity -- Pay Outstanding Warrants on Guaranty Funds	.0002/\$ Taxable Value	11-42-705
Local Health Departments	.0004/\$ Taxable Value	26A-1-117
Municipalities -- Water Purifying and Sewage Disposal Facilities	.0008/\$ Taxable Value	10-7-14.2
Political Subdivisions -- Judgments for Recovery of Taxes Unlawfully Collected	Statute provides that "taxing entity may levy a tax to pay its share of the judgment"	59-2-1330
Political Subdivisions -- Payment of Claims, Settlements, or Judgments	.0001/\$ Taxable Value	63-30d-704
School District -- Capital Acquisition and Improvement	District may levy a rate that will raise up to .2% of all taxable value in the district.	53A-16-110
School District -- Capital Outlay Foundation Program	.0024/\$ Taxable Value	53A-21-103
School District -- Class Size Reduction or Other School Purposes	.0004/\$ Taxable Value	53A-17a-134
School District -- Debt Service and Capital Outlay	.0024/\$ Taxable Value of which .0002/\$ Taxable Value may be used for Maintenance of School Plants	53A-16-107
School District -- Debt Service, School Buildings, Buses, Equipment, Textbooks, Supplies	District may levy a rate that will raise up to 10% of the cost of the basic program.	53A-17a-145
School District -- K-3 Reading Improvement Program	.000121/\$ Taxable Value	53A-17a-151
School District -- Federal Public Law 81-874 (Impact from Federal Installations) Funding Shortfall	.0008/\$ Taxable Value	53A-17a-143

Taxing Entity and Purpose of Levy	Maximum Rate or Amount	Utah Code Citation
School District -- Minimum Basic Rate	Set by Utah State Tax Commission. (Commission is required to certify a rate that will generate \$245,254,790 in revenues during FY 2007-08.)	53A-17a-135
School District -- Transportation	.0003/\$ Taxable Value	53A-17a-127
School District -- Voted Leeway Program	.002/\$ Taxable Value	53A-17a-133
Town -- Canal, Water Ditches, or Water Pipes for Artificial Light and Power Purposes, Irrigation, or Domestic Use	.0008/\$ Taxable Value	10-8-94
Town -- General Purposes	.007/\$ Taxable Value	10-5-112